G R. S 58]
Previous references

File No 97-09.

1909.
(Municipal)

Serial Nos 2, 5 & 8

Later references
Jul 555-09
2nd 97 of 09 B 15-17 & 18
Mul 168-12 1 3 4
Do 5-10
Jul 268-14 68 112 B Aug. 1915—

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 2, 5 & 8. ✓

Part B for Novr, 1911

SUBJECT

By-Laws of the Mysore City Municipal Council

---

from the Presdt, Mysore City Mul Council, No 79 & 20 1 10 f
Submits for sanction the following bye-laws (1) relative to the assessment and collection of taxes on shops, vehicles, and animals (2) relative to the levy and collection of Octroi (3) for enforcing information as to liability to Municipal taxation

Do Do, No 135 & 19 6 10 forwards copies of revised rules of the Mysore Municipal Regulation and the Octroi bye-laws with the request that they may be placed before the Municipal Council and a copy of their resolution submitted to Govt

from Do, No 25 & 8 & 10 Submits a copy of the resolution of the Municipal Council ~~approving~~ the draft rules and bye-laws in question and requests that they may be passed

Disposed of on Mul file 53 & 8 of 09
in Municipal Dept

5129

G.R S.11] 1909. 10

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES.

File No. 97-09

FILE HEADING

By-laws of the Nuwara city Municipal Council

From The Provincial President of the Nuwara city Municipal Council

No 79 Dated 26 / 1910 Received 27 / 1910

Diary No. 5129 | Enclos. 3 Spare Copies | Serial No 2.

BRIEF ABSTRACT OF LETTER.

Submits for sanction the following by laws

(i) relating to the Assessment and Collection of taxes on shops and Vehicles & Animals.

(ii) relating to the levy and Collection of Rates.

(iii) for enforcing information as to liability to Municipal Taxation.

NOTES AND ORDERS

I Assessment and Collection of Shop and Vehicle and Animal taxes

(1) The Municipal Council name the draft submitted by them as "bye laws" This is incorrect Whatever falls under

Notes—First sheet

GPB—30,000—3-1-07

Serial No.

the Assessment and Collection of taxes etc it would be better that if rules be framed as regards all the taxes imposable in a Municipality and on all matters detailed in Clauses (i) & (j) of the Sec 46 of the Municipal Regulation. Such Rules in the case of the Bangalore City Municipality are being drafted on the above lines. A copy of the draft may be communicated to the Mysore City Municipal Council also for Consideration and adoption.

Asst. Secy Br IV

3. II Octroi by-laws

The draft now submitted is almost the same as the rules that are now in force. The Variations are noted hereunder.

(i) Para Rule 4. "and he is bound to state the exact quantity × × × × double duty shall be recovered for such excess quantity." This is new for "Muthalka" in the old rule, "Manager" is entered in the new draft

(ii) Para Rule 6 for "the Proprietor or other

GIPB—34,000—27-4-09

Serial No.

in the last Sentence
other officer" occurring in the old rule, the draft has "the officer".

(iii) Para 10. Reference to "para 13" should be "para 7"

(iv) Para 14 - (Schedule). "or petroleum oil and spirit" after kerosene oil are addition

(v) Para 14-(3)(iii). "When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned." which occurs in the old rule has been expunged.

(vi) Para 21 "one month" occurring in the proviso is a mistake for "six months". The mistake which was made in the old rule, has been repeated in the Draft.

(vii) Schedule of roads after para 29. "Sonthea" read "entered after" "Road behind the Chamaraj Agraha" in the old

GPB—3,000—27-4-09

Revenue Secretariat | M File No. 97 of 1909

Serial No

old Schedule has been omitted from the new one.

4. It is submitted that para 3 requiring wholesale and retail dealers in excisable articles to take out licenses will have to remain in operative till the present Municipal Regulation is amended.

5 Paras 30 to 33 Licenses for Certain trades (for selling tobacco in any form) The question was before Govt in 1897-98 and again in 1903 In 1901, it was ordered that, these and other by laws submitted by the Mysore City Municipal Commrs ~~that~~ the passing of the Municipal (Regulation) Rules be enacted and a revised draft submitted thereafter Para 30 to 33 are invalid under the present Regulation [illegible]

Note—Contn sheet

GPB—30 000—27 4.09

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Serial No

previous correspondence on the subject [illegible]. The question may be taken up for consideration when the Regulations are amended

It seems to be desirable that the Action by laws should contain the list of articles liable to the tax and also show to what extent exemption is allowed in each case instead in addition to the separate list referred to in para 5.

[Please see the printed list of dutiable articles in LR 148-92 In the last quarter list of certain articles exempted from the tax is noted in the 'Remarks' Column.]

7. III By law for enforcement of information as to liability to Municipal taxation

May be approved - Corrections noted in the draft in blackhead pencil & submitted for orders

& Thus may now as there is no time to lose

19-3-1910

NOTE—Contn sheet

(Pb—3600—27-4-09)

G. R. S. 12]
General and Revenue Secretariat

Ml File No. 97 of 1909 7

Serial No.

reference made to the Govt in Advocate
connection with the draft ~~bye~~ rules and bye laws for the Bangalore City.

2 4 3 10 Mill

9 A copy of the rules framed and bye-laws for the Bangalore City Municipal Council may be sent to the Mysore City Municipal Council and they may be requested to state if those bye-laws and rules would be suitable and what modifications, if any, they require -

Secy) 11 4 10. Mill

10 I understand that the draft byelaws rec^d from the Mysore Municipality are a new copy of the similar byelaws rec^d from the Bangalore City Municipality. The latter have been considered at length & recast (see file 555 of 07) A copy of the draft as recast may be sent to the Mysore City Municipality for opinion before adoption.

1852) 25/4

A draft see precedent added

Form 1 Corrn. Mill

GPH—1,000—27-4-09

P 5 10 Mill 25. 4

G. S. 12
General and Revenue Secretariat

Mk File No. 97 of 1909

Serial No.	
	// Please put up a draft as in the linked file in connection with the Bangalore City Municipal by laws and rules 2-3-10 Mks
	12 Please see draft in the linked file (Mk 555 07)
5	To the President of the Mysore City Munl Council No 135-8/19 6 1910 Forwards copies of revised rules under Sec 46, Cl (6) & (j) of the Mysore Munl Regn & the Octroi by laws with the request that these may be placed before the Municipal Council & a copy of their resolution called to Govt
8	From the President of the Mysore City Munl Council. No 258 87/1910 Submits a copy of the resolution (No 1 & 6/87 (1910) of the Municipal Council amending the Rules & by-laws in question & requests sanction that they may be passed. 13. The corrections suggested by the

Note—Contin. sheet

Serial No.

the Managing Committee and approved by the Municipal Council are made in the draft rules.

14. May the Communication on this subject from the Bangalore City Municipal Council be awaited?

HMK 8-8-10 Yes the Bangalore City Municipal Council may be reminded

22.8.10 Secy.

15. Reply from the Bangalore City Municipality has been received (Rel 7 no 535-07). Submitted for orders

HMK 19-1-11 80 orig 17 The amendments suggested may be adopted

Secy) 21/1/11

18 The bye laws may be approved with the amendments suggested.

GSB 10/4/11

19 Please see order in the linked file (Rel 555-07)

HMK 10-6-11 80 orig 20. (1st Cr) 12/6/11

10.6.11 21. Municipal Commissioner, Bangalore.

Order on Rel 555-07 28/6/11

NOTE—Contn sheet

GPS—50,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat

Mil File No. 97 of 1909

Serial No.

22 Copies of the rules & bye laws as passed in Council are partly

HK 30 Secy 7 20-9-11 Mlle

19.9.1911

Sent papers with Mr. Chetwood's letter dt 15.9.11

To the Presidents of the Bangalore Chamarajpet Municipal Councils.

No 4102-3 Mil 555 07-14 Dt 28th Nov 1911

Sanctioning the rules and bye laws in question

Note—Contin. sheet.

G.P.S.—1,000—27-4-09

From

The President, City Muni
Council, Mysore.

To

The Secy to Govt of Mysore,
Gen. and Rev Depts.

Dated 20
Despatched 25 January 1910
Received
General No 79
No

Enclosure No Three

Submitting by laws
for sanction

A.5129

No 79

The City Municipal Office, Mysore

Dated 20th January ... 1910

97-09

From

M.Kantharaj Urs, Esq., B.A.,
President, City Municipal
Council, Mysore

To

C.S.Balasundaram Iyer, Esq., B.A.,
Secretary to the Govt of Mysore,
General & Revenue Depts

Sir,

R

With reference to Govt.Order No.13202 dated the 29th June last enquiring how far the matter of framing Bye-laws under Sec.48 of the Mysore Municipal Regulation stands, I have the honour to submit herewith for sanction the marginally noted by-laws passed by the Council and to state that these draft by-laws were duly notified for the information of the public vide Mysore Gazette No.7 dated the 18th February 1908 and no objections or suggestions in regard to them have been received.

I By-laws relating to assessment and collection under clauses i and j of section 46.

II By-laws regarding the levy and collection of octroi duties under k of clause (1) of section 48.

III By-laws for enforcing information as to liability to Municipal taxation under j of clause (1) of sec.48.

The Council have resolved that shop, animal and vehicle taxes be collected in instalments and that the President may, for purposes of assessment and recovery of Municipal taxes, require information from the residents, to the Municipality.

The draft by-law viz, III relating to this subject will be published for the information of the public, and subritted to Government for sanction when it has been con-sidered together with any amendments that may be suggested by the public.

I have the honour to be,

Sir,

Your most obedient servant,

M K Venkatasami Rao

for President.

Mysore City Municipality.

[redacted]

----:oOo:----

By-laws relating to Assessment and Collection under clauses (i) and (j) of Section 46.

TAX ON SHOPS, VEHICLES AND ANIMALS.

1. The tax on shops, vehicles and animals specified in schedule A hereto attached, at the rates mentioned therein shall be payable half yearly for each half of the year ---- commencing on the 1st day of July and January and shall become due on the expiration of thirty days from the commencement of each half year, or in the case of any such shop opened afterwards, or vehicle or animal newly come into the possession of a person, from the date of such opening or possession.

Provided that no person shall become liable to the tax on shops opened or any vehicle or animal which has been in his possession for less than thirty days in any half year.

Provided also that no person by reason of transfer of ownership shall be liable to pay tax on a shop, vehicle or animal for any half year when the tax thereon for such half year has been paid previous to ~~it's~~ its transfer

2. The owner or person in charge of a shop, a vehicle or animal liable to the tax shall, before the tax becomes due, forward to the Municipal Office a statement in ---- writing signed by him, in the form set forth in Schedule B

and containing a correct description of the shops, vehicles and animals owned by him or in his charge and liable to the tax.

Forms of the statement will be provided on application to the Municipal Office free of cost.

3. The President may send to any person supposed to be liable to the payment of the tax, a form as is set forth in Schedule B, to be filled up with the required information respecting the shop, the vehicles and animals owned or kept by him.

4. Such form shall be filled up and signed and dated and returned within two weeks of its receipt to the Municipal Office by the person to whom it has been sent.

5. If any person to whom a form has been sent under rule 4 omits within two weeks of its receipt to fill up, date, sign and return it to the Municipal Office, the President may cause to be sent to such person a bill for the amount of tax to which such person is believed to be liable and the amount stated in such bill shall be recoverable from such person, subject to the appeal provided under section 86 of the Municipal Regulation.

6. On receiving the amount of the tax payable for any shop, vehicle or animal, the President or some person duly authorized by him in that behalf, shall give to the person paying the same a license for such shop, vehicle or animal for the period in respect of which the money has been received.

Every person who has received such license shall at all reasonable times during the said period, produce such license when required to do so by the President, or any person duly authorized in writing by him to demand its production. Every person failing to comply with such

such requisition shall be liable to a fine not exceeding Rs.5.

7. Every person or owner having the charge of a shop, vehicle or animal liable to tax, who omits to obtain a license, shall be liable to a fine not exceeding fifty rupees, and shall also pay the amount of the tax payable by him in respect of such shop, vehicle or animal.

On payment of the said tax, fine and such costs as may be awarded, such owner or person shall receive a ---- license for the vehicle or animal or shop in respect of --- which he has been fined, and for the period during which he has been in default.

Provided that whenever any person omits without sufficient reason to return to the Municipal Office the form which has been sent to him under Rule 3 of these rules, the amount of the bill mentioned in rule 5 shall be considered to be the amount of tax payable by such person.

SCHEDULE A.

A tax on shops or any vehicles or animals used for riding, driving, draught or burden and dogs, when the vehicles animals used as aforesaid, and dogs are kept in the station, shall be levied at the following rates:-

SHOPS.

Such tax as shall be fixed at the Jamabandy.

VEHICLES.

	Half yearly
very four-wheeled carriage on springs drawn by orses.	2-0-0.
very four-wheeled carriage on springs drawn by one e or pair of horses under 13 hands or by bulls or ocks	2-0-0.
very two wheeled carriage on springs drawn by a horse, , bull or bullocks.	1-0-0
ery bicycle or tricycle	1-8-0.

6

ANIMALS.

	Half yearly.
For every horse over 13hands.....	2-0-0.
For every horse of or under 13 hands or mule.....	1-0-0.
For every elephant.....	6-0-0.
For every camel	3-0-0.
For every bullock or bull	0-8-0.
For every ass	0-2-0.
For every dog.....	0-8-0.

SCHEDULE B.

No. Division

To.

You are hereby requested to fill up in writing in the form given below all the shops, vehicles and animals kept by you —— within this City and liable to tax for the current half year, to date and sign the said form and return it to this office —— within two weeks from the date of delivery hereof And please take notice that, in case of your omitting to do so or making an incorrect return, you will be liable to prosecution.

Collection Department,
Municipal Office,
Mysore City..... .. ..19 President.

Manager.

Caution:- The half yearly periods terminate respectively on the 31st December and 30th June in each official year. Possession for thirty days in the half year creates the liability for the half year. Any person in possession for such thirty days without a license will be subject to a penalty not exceeding fifty rupees in addition to the tax. Shops, vehicles and animals for which you may have already obtained licenses for the half year are recommended to be included in this form and noted as having been paid for, with the license numbers. Payment must be sent to the Municipal Office by the tax payers themselves or to the Tax Collector or collection Mutsaddy of the mohalla. Please do not propose any arrangement or prefer any objection to the bearer who is not authorised to receive the same.

No. Division

To

The President of the Municipal Council,

Mysore City

Form of statement in respect to shops, vehicles and animals

I hereby certify that I have in my possession the shops, animals and vehicles set forth in the list given hereunder and no others liable to tax under Schedule A to the Bye-law framed under section 48 of Municipal Regulation of 1906, for the half year ending the

ion of shops, and animals	No in possession	For the half year Rate of each tax
eled carriage on springs drawn rses		
eled carriage on springs drawn orse or a pair of horses under or by bulls or bullocks		
led carriage on springs drawn rse, mule bull or bullocks		
or Tricycle		
er 15 hands		
or under 15 hands or mule		
or bull		

19

(Signature)

Residence No

"True Copy"

President

Vice-President

R V R

Mysore City Municipality.

---oOo:---

Bye-laws regarding the levy and Collection of Octroi duties under ℅ of clause (1) of section 48.

The octroi limits for the purpose of collecting that tax shall be the Municipal limits

2. No articles liable to octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the railway

3. It shall not be lawful for any person to sell, either by whole sale or retail, any of the excisable articles without a license

For the purpose of this rule, the license fees shall be as follows:-

Wholesale dealers.	.Rs 5 per annum
Retail dealers	Re 1 Do.

4 The octroi post at which such goods shall be liable to inspection, shall be the Cokads on the high roads, described in the schedule, the Bonded Warehouse and the Railway Station And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes, and he is bound to state the exact quantity or number of articles brought by him If he fails to give the exact number or quantity and if excess is found at the time of examination double duty shall be recovered for such excess quantity All officer-

officers of the Octroi Department, not below the rank of the manegar, are authorized to inspect the contents of any conveyance or package.

5. A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office, and copies shall be supplied without charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is collected.

6 When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi post mutsaddy On receiving such pass , the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that if the duty to which the goods are liable does not exceed eight annas, the octroi post mutsaddy, may, unless the importer declares, that he intends to re-export the goods, receive such duty and give to the importer a permit, showing the nature and quantity of goods and the duty received Provided also, that in the case of goods imported by railway, the officer in charge of the octroi post at the City Railway Station, may, in the same manner, receive duty not exceeding three rupees

7. When the goods accompanied by a pass as aforesaid are brought to the Octroi Koti they may be unloaded and weighed or counted by the officer in charge of the octroi koti. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by the officer

officer in charge of the Octroi Koti for the removal of goods, showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received

8 With a view to the appraisement of the value of the goods when the tax is assessed on this value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi Koti Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly

9. With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may, on depositing as security such amount as may in each case be fixed by the President not being less than Rs.250, be exempted from producing the goods imported by him or through his agency for inspection at the Octroi Koti; provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case

Every such agent shall be responsible to the ---- extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid. Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and returning to him the amount of his deposit or such portion thereof as may remain to his credit or may i

in any case require such agent or importer to produce any such goods for inspection at the Octroi Koti

BONDED WAREHOUSE.

10. The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under para 7.

11. The Bonded Warehouse shall be open for the transac-tion of business from 7 to 10 A.M and 2 to 5 P.M. daily except on Sundays and holidays authorized by the President Arrangements shall, however be made by the Officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves, on such days.

12. Any importer depositing goods in the Bonded Ware-house shall, unless the Officer in charge of the Octroi Koti has previously, by weighing, counting or appraising ascertain-ed the amount of octroi payable thereon, give a declaration of the description, weight, quantity, and, if necessary, the value of such goods

13. A receipt shall be given by the Officer in charge of the Octroi Koti for all goods deposited in the Bonded --- Warehouse, and a register of all such goods shall be main-tained

14. Any person who has derosited goods in the Bonded Warehouse, may break bulk or change the packing thereof on application to the Officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City, covered by a permit or may export such goods free --- covered by an export pass, provided that new packages cover-ed by such pass shall, if possible, and before they are --- taken from the Warehouse be stamped by the Officer in charge so as to show that they are under Bond. The export pass shall be in triplicate, the original being retained by th

the officer in charge of the Warehouse and the duplicate and triplicate delivered to the exporter free

(2) For every export pass granted under this rule a fee of one anna shall be charged: provided that in the case of carts a fee of one anna shall be charged for every cart

(3) No goods shall be allowed to leave the Bonded Warehouse under free export pass until storage fees have been paid thereon under the following rules.-

i. Goods shall be allowed to remain for twenty four hours free of charge.

ii After that period single rates as in the following schedule shall be charged for seven days.

o per maund of 24 lbs.	0-0-6	For a week or portion thereof
leaves for 1,000	0-0-3	a day
cocoanut per 100	0-0-3	a day.
coanut per maund of 24 lbs	0-0-3	a day.
sawn per (ton) .for Customs fees	0-4-0	A week or portion thereof
in log ..	0-4-0	Do.
goods per bale of 400 lbs.or over per		
f 6 dozs. or over. ..	0-2-0	Do.
goods per bale of less than 400 lbs.		
case of less than 6 dozs. . .	0-1-0	Do
ry per bag or bale of 400 lbs. or		
.. .. .	0-1-0.	Do
Do ..Do . .	0-1-0	Do
er 1½ maunds or 40 lbs. and less.	0-0-3	Do
ne oil or petroleum oil and spirit		
x of two tins or 8 gallons and less.	0-0-3	Do.
eeds pef candy of 160 seers and less	0-0-3	Do
er tin of 1½ maunds or 40 lbs and less	0-0-3	Do.
. Do .. . ..Do .	0-0-3	Do

iii Double rates shall be charged after seven days provided that the President, may in his discretion allow a reduction in or exemption from such penal rates.

iv The day of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable.

16. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of

of dutiable articles intended for sale to retail traders in the Municipality and may make such rules regarding the occupation of such rooms as may, from time to time, be found necessary

16. When goods stored by wholesale dealer in the ---- Bonded Warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may, from time to time, be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after forty eight hours shall be sold by auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that, before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office.

18. When any goods are sold under para 17, the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof, provided that, if the amount realised by sale, exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by the special permission of the Council.

19. The Council shall not be responsible for any ---- damage that may be caused to goods deposited in the Bonded

Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

20. Any person, may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

REFUNDS

21. On all artciles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import

Provided that no such refund shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within one month from the date on which octroi was levied.

Provided also that no refund shall be granted of any sum less than one rupee

22 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon, and an application for refund, prepared in triplicate in such form and showing such particulars as the President, may, from time to time prescribe Refund shall not be withheld solely on the ground that the person producing the receipt is not the person to whom such receipt was granted in the first instance

23. Any person who has been exempted under para 9 from production of goods at the Octroi Koti on [illegible]

ject to the same conditions, be exempted from the production of goods to be exported

24 The Officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted shall endorse the three parts of the application with an export pass, and keeping one part in the office, shall deliver the other parts to the applicant

25 All goods exported under such pass and also all goods exported under free export pass under para 14 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

26 The octroi subordinate in charge of the Station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries the pass presented with them

27 If the goods are being exported otherwise than rail and if the consignment appears to be fully covered by t pass, he will retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in the form so joined. Otherwise he will retain both the duplicate and triplicate passes and report the circumstance forthwith for the orders of his immediate superior If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed If the goods are in or a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his ---- superior are received

28 If the goods are for export by rail the subordinates in charge of the station shall the triplicate pass noting the

16

railway receipt for the goods covered by the pass. Upon production of the railway receipt if after due enquiry, the said Octroi subordinate is satisfied that the goods produced are covered by the pass and also in the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively, the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will retain the duplicate pass, subject to disposal in the prescribed course of business.

29. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by paras 27 and 28, respectively, must be produced at the Octroi Koti by the person seeking the refund and if after due check, the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable, the claim shall be forwarded for the orders of the President.

Schedule of Roads referred to in para 2

Name of Route.	Name of Ookad and Octroi post.
ay feeder road.	Railway ookad.
la road.	Kempanakatte Ookad.
apatam road.	Yerekatte Ookad
lore road	Veerengere Ookad
ry road	Bangly Santry Ookad
vapur road	Jalapury Ookad
halli road.	Ittegegud Ookad.
ourse road.	Ronasantry Ookad.
gud road	Nanjangud Ookad
,oddy road	Hatchanahally Ookad
y road	Chetnahally Ookad
ehind Chamaraj Agrahar.	Holagere Ookad
road.	Do.
road	Fukkarahally Ookad
	Seerampet Ookad.

LICENSES FOR CERTAIN TRADES.

30. Licenses shall be obtained from the President for every official year to sell cheroots, tobacco and snuff, wholesale or retail, in the City and the persons obtaining such licenses shall, within thirty days from the date there-

thereof, have a sign board put up in a conspicuous part of their premises with the following inscriptions legibly printed thereon in English and Canarese Sale of above 20 maunds per year is considered wholesale:-.

No. of license

Name of license holder ... .

Name of vendor. ..

Licensed to sell cheroots, tobacco and snuff... .

(a) Person neglecting to conform to the above rule shall, on conviction be liable to a penalty not exceeding Rs.20.

31. Persons already in possession of tobacco, cheroots and snuff for sale, neglecting to conform to the above within one month of the publication of this Bye-law by beat of tom tom shall also be liable on conviction to a penalty not exceeding Rs.20.

32. If any person sells or gives to another for sale within Municipal limits, tobacco, cheroots or snuff for which the former has paid the octroi duty, such purchaser or receiver for sale shall obtain from such seller or giver a permit giving the name of the person selling or giving, with the date and quantity of tobacco, snuff or cheroots sold or given and the name of the purchaser or receiver for sale. If the entire quantity covered by the receipt granted by the Sawyer Office to the original holder thereof be transferred to one person only, the above information shall be noted on the back of the receipt and the same passed on to the purchaser or reciver. If the transfer be made to more than one person, the original holder of the receipt shall supply each purchaser or receiver with a copy of the receipt under his signature with the information above required, noted on the back of such copy Tobacco, snuff or cheroot

ts found in the possession of any person without such permit, excepting for private use which in no case shall --- exceed five seers shall be dealt with as smuggled tobacco

38 I An account in the prescribed form shall be kept of all stock received and sold The wholesale shop keeper is bound to show the accounts and the stock at all reasonable hours to the Municipal Officials

II If any excess is found upon such examination, President, may, as he deems fit either recover double or --- treble duty for such quantity or prosecute such shop keeper Any person infringing para 1 of this Bye-law shall on conviction be liable to a penalty not exceeding Rs 20

President

"True copy"

Vice President
R C C,

R V R

Mysore City Municipality.

&&&&&&&&&&&&&&&&

——:oOo:——

Bye-laws for enforcing information as to liability to Municipal taxation under J of clause (1) of Section 48.

——————

(1) For purposes of assessment and recovery of Municipal taxes, the President may by notice in writing require any pefson to furnish within a fortnight after the service of the notice such information as the President may ——— require. in order to ascertain that person's liability to any tax imposed under the Municipal being

Any person, who, thus called upon to furnish information, omits to furnish it or furnishes information, which at the time of furnishing it, he either knows it to be false or does not believe it to be true, shall be liable to be fined in a sum not exceeding Rs.100.

"True copy"

President

Vice-President.

R V R

No 99

THE CITY MUNICIPAL OFFICE, MYSORE,
Dated 14th March 19 10

From

M.Kantharaj Urs, Esq., B.A.
President, City Municipal Council, Mysore

Mel 97-9/5

To

C.S Balasundaram Iyer, Esq , B.A
Secretary to the Govt of Mysore, General & Revenue Depts

Sir,

I have the honour to invite your kind attention to this office Nos 79 and 95 of 25th January 1910 and 21st -- February 1910, respectively, submitting for the sanction of the Government by-laws relating to (1) the Assessment and Collection under clause i and j of Section 46 and (2) the -- levy and collection of octroi duties under k of clause 1 of Section 48 of the Municipal Regulation and to request that you will be so good as to obtain the very early sanction of Govern -ment thereto as much inconvenience is being felt in collecti-- work for want of the said by-laws

I have the honour to be,

Sir,

Your most obedient servant,

M.K Kantharaj Urs

Vice President

K.V.B

R V R

Dec 6427

1910.

From

The President, City Muni.
Council, Mysore.

The to Govt of Mysore,
Gen. and Rev Depts

Dated
Despatched } 14th March 1910
Received

General No. 99
No

Enclosure No

Requesting early sanction of Government to the by laws, as much inconvenience is being felt in Collection work for want of the said by-laws.

G.E.P.M.—8-11-1909—500.

G.R.S 91]

Camp No 134 Mel 555-07-2

From

The Offg. Secretary to the Government of His Highness the Maharaja of Mysore, Genl and Rev Depts

To

The President of the Bangalore City Municipal Council.

the 19th June 1910.

Genl. and Rev Secretariat.

Sir,

Referring to your letters Nos.313 dated the 11th May 1908 and No.94 dated the 10th October 1908 submitting draft bye-laws relating to the collection of Assessed Taxes, Tax on Vehicles and Animals, Collection of octroi and Levy of Toll, I am directed to state that only the bye-laws relating to Octroi fall under section 48 of the Municipal Regulations, the rest being rules falling under sec.46 (i) & (j) thereof and that neither the rules nor the bye-laws submitted by you are unobjectionable . The above were therefore revised in the secretariat in consultation with Mr. N.Subba Rao, Vice-President, and a copy of the revised draft rules and bye-laws is herein enclosed. The rules which relate to the levy.

collection, remission and refund of taxes have been drafted after the Model of Model Rules under section 46 of the Bombay District Municipalities Act compiled by J.P.Orr, I.C.S. and of the rules in force in the Karachi Municipality. The schedule referred to in Rule 1 (Taxes and exemptions) under section 46 (i) of the Regulation shows at a glance the taxes that shall be levied, the class of property liable to the several taxes, and the amounts for which or the rate at which they are liable, the exemptions allowed and the time at which the taxes are payable. The changes made in the Octroi bye-laws are that the old bye-laws 9 & 23 giving power to exempt certain persons from producing the dutiable goods at the Octroi Koti at the time of import and export have been restored and that a new bye-law (No. 36) empowering the Managing Committee to grant rewards to informers has been inserted. I am directed to observe that bye-law No.33 making persons liable to punishment for failing to account for goods received by them at the Railway Station does not appear to be sound and to invite the attention of the Municipal Council to this important bye-law for reconsideration The bye-law under section 48 (i) for enforcing information as to the liability to municipal taxation calls for no special remarks. In conclusion I am to request you to be good enough to place the revised draft rules and bye-laws before the council at a very early date and

bmit a copy of their res lution thereon.

I have the honour to be,

Sir,

Your most obedient servant,

for Offg Secretary to Government

Camp 180 135 Jud 97-09-5
19 6 (910)

Copy with copies of revised rules by laws forwarded to the President of the Mysore City Municipal Council with reference to his letter No 79 of the 20th January 1910 with the request that the rules and by laws may be placed before the Municipal Council at a very early date and a copy of their resolution submitted for the information of Government

By order

(Sd) K M

for Offg Secretary

K S.

IV 1960

From

The President, City Muni
Council, Mysore

To

The Secy to Govt of Mysore,
Gen and Rev Depts

Dated 8th
Despatched 9th } August 1960.
Received
General No 25
No

Enclosure No Three

Submitting a copy of the resolution of the Council re the revised rules and by-laws relating to octroi and collection &c

97 of

288

G B P M —o-11-1960—200

No 25

D 1050

Ml.97-09/4/6

THE CITY MUNICIPAL OFFICE, MYSORE,

Dated the 8th August 1910.

From

M.Kantharaj Urs, Esq., B.A.

President, City Municipal
Council, Mysore

To

C.S.Balasundaram Iyer, Esq., B.A.
Secretary to the Govt of Mysore,
General & Revenue Depts

Sir,

With reference to your memo No.135/Ml.97-09 dated 16th June last, forwarding for the opinion of the Council the revised rules and by-laws relating to Octroi and Collection &c I have the honour to submit herewith a copy of the resolution of the Council together with copy of the recommendation of the Managing Committee on the subject.

2. I request that you will be so good as to obtain the very early sanction of Government thereto.

I have the honour to be,

S i r,

Your most obedient servant,

M G Krishnaswamy

Vice-President.

HWF

R.V.R.

Proceedings of the Special meeting of the Municipal Councillors for the City of Mysore held in the Ranga Charlu Memorial Hall on Saturday the 6th August 1910 at 8 A.M.

PRESENT.

1. M.Kantharaj Urs, Esq., B.A. (President).
2. M.G.Krishnaswami Rao, Esq., B.A. (Vice President).
3. K.Anantharamiengar, Esq. (Offg. Health Officer).
4. Syed Yakyb Saheb, Esq. (Amildar, Mysore Taluk).
5. M.Venkatakrishniah, Esq.
6. M.C.Rangiengar, Esq.
7. M.Narasimhaswamy, Esq
8. N.Sreekantiah, Esq.
9. Amble Anniah Pandit,
10. Jahagirdar Madanna,
11. Syed Mohiuin Saheb,
12. Tiruvengada Mudaliar
13. Ananthanjiah, Esq.
14. B.Venkata Char, Esq.
15. Revd. T.Gulliford.

ABSENT.

1. T.V.Sundaramier, Esq. (Executive Engineer, Mysore Division)
2. Rahimatulla Ahomed Sait, Esq.
3. A.Subbanna Esq.
4. Madappa, Esq.
5. Hussainalli Baig Saheb, Esq. (Died).

I Consideration of the report of the Managing Committee on the revised By-laws relating to Octroi, Collection, etc.,.

The amendments proposed by the Managing Committee be -- approved.

(Sd) M.Kantaraj Urs

President.

"Copy"

M G Krishnaswami

Vice-President

R.V.R.

Proceedings of the Managing Committee re adoption of the revised draft by-laws relating to Octroi, Assessment etc

PRESENT.

Mr M.G.Krishnasami Rao

.. M.C.Rangiengar

.. N.Srikantiah.

.. Amble Anniah Pandit

and

.. Thiruvengadam Modeliar

The Committee went through these by-laws and beg to ------- recommend their adoption with the following modifications viz -

In para 12 insert " decree or " before order

In para 13 for " of such Sub-Division" the words " intimating such sub-division " may be inserted

In para 14 48 (1) J

Omit the words " by the Shanbhogs "

In para 17 add at the end after year " or instalment period

In para 20 insert rates as per accompanying statement

(Sd) M G Krishnasami Rao

Vice President

2/8/10

" C o p y "

Mr G Krishnasami Rao

Vice-President

H C P

B.V.R

Maintenance rates.

20. The following rates shall be charged for maintaining live-stock distrained under sub section (4) of section 25 of the Regulation, namely:-

Description of live-stock.	Cost for the supply of fodder for each head of live-stock per day or fraction of a day.	Cost for watering each head of live-stock per day or fraction of a day.	Total.
Elephant.	3-0-0	Included in the rates proposed in column 3.	3-0-0
Camel.	1-0-0		1-0-0.
Horse, Mare, gelding, pony, mule.	0-4-0		0-4-0.
Bull, buffalo, bullock, cow or heifer.	0-4-0		0-4-0.
Colt, Filly, calf ass, pig, ram, ewe, sheep, lamb goat or kid, dog.	0-2-0.		0-2-0.
Birds of all kinds.	0-1-0.		0-1-0.

(Sd) M.Kantaraj Urs

President.

6/8/10.

" C o p y "

M. G. Krishnaswami Rao

Vice President.

V.R.

Proceedings of the Government of His Highness

the Maharaja of Mysore.

Read:-

Correspondence ending with letter No.25 dated the 8th August 1910 from the President of the Mysore City Municipal Council and correspondence ending with letter No.162 dated the 4th January 1911 from the President of the Bangalore City Municipal Council submitting drafts of (i) Revised Bye laws relating to the levy of Octroi and (ii) Rules relating to the assessment, collection, remission and refund of municipal taxes, and (iii) Bye laws for enforcing the supply of information as to liability to Municipal taxation.

-oOo-

Order thereon No. 4102-3 / mls55-07-4 Dated Bangalore, 26th Novr.1911.

In the draft rules relating to the assessment, collection refund and remission of Municipal taxes, the Bangalore City Municipal Council, suggest that the animals and vehicles belonging to the Municipal Councillors be exempted from the animal and vehicle tax. This suggestion does not commend itself to Government. With this exception the rules and bye laws in question submitted by the two city unicipal Councils are sanctioned. Copies of the rules and bye laws as sanctioned are appended to this order.

For Offg. Secretary to Govt.

To

The Presidents of the Bangalore and Mysore City Municipal Councils with the request that 6 spare copies of the rules and bye laws may be sent after being printed for record in this office.

Mysore 2-4

Byelaws of the Bangalore City Municipality.

o o o o o o o

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (j) and (k) of the Municipal Regulation V-II of 1906 and are sanctioned by G-ovt. in G .O.No. 4102-3 / M 55507-34 dated 28th Nov. 1911

* o o o o

‖ Under Section 48 C-lause (j) ‖

- - - - - - -

Forms of information to be filled in on demand.

1. On presentation by any Municipal servant of ~~any of~~ the form appended to these bye-laws ~~as forms A, and B~~ or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall within such reasonable period as shall be specified in such form, return such form subscribed with his signature to the ~~Senior Vice~~ President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to shew the said inhabitant's liability to Municipal taxation.

2. Every person in possession of a vehicle and animal in respect of which he is liable to a Municipal tax shall at all reasonable hours give the Municipal Collector ~~and any person bearing a written authority from the Municipal Collector~~ and any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under bye-law 1 and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return.

~~liability according to return presumed to continue until contrary proof.~~

3. ~~When once a Return has been made~~ under bye-law 1, it shall be incumbent on the person making such Return, whenever his liability to any tax as shown in such return, is changed so as to make him liable for any less amount, to report the fact to the

Liability if the form is not filled up and returned.

3. If any person to whom a form has been sent under bye-law 1, omits within seven days of its receipt to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess.

Penalty.

4. Every person who commits any breach of By-law 2 shall for each such offence be liable on conviction to a fine not exceeding Rs 20/-

F o r m.

True return furnished by ....under bye-law No.1 of the City Municipality under Section 48 Clause (j)of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half year ending . . . .

1. The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half year ending .. . .are as follows -

Classification according to classes shown in Schedule A to Rules under Section 46(i).	No.of conveyances and animals of each class.	
	Included in the last return To be filled up by the Municipal office.)	Number liable to tax for the current half year. (To be filled up by tax-payer).
		X
Vehicles.		
(1) Four-wheeled carriage on springs drawn by 2 horses.		
(2) Four-wheeled carriage on springs drawn by one horse,or a pair of horses below 13 hands or by bulls or bullocks.		
(3) Two-wheeled carriage on springs drawn by one horse,mule, bull or bullocks.		
(4) Bicycle , or Tricycle or Jinrickshaw		
Animals.		
(1) Horse over 13 hands.		
(2) Horse of or under 13 hands or mule.		
(3) Elephant		
(4) Camel		
(5) Horse of or under 11 hands, bull or bullocks.		
(6) Male buffaloes.		
(7) Dogs.		

Date of presentation of
Form to----------

Date of receipt of Form by----------
the Municipal President.

Signed----------

Date of signature----------

Notice ----------is hereby required
under bye-law 1 to fill in this return
at the places marked X and deliver it
to the Municipal Vice-President within
7 days of the presentation of this
form to him.

Attention is invited to the vehi-
cle and animal tax-rules and bye-laws
about this return printed on the re-
verse

Signed- ------ ---- --------
Pre ctr

Date--------- -------

Under Section 48 Clause (k).

1. The Octroi limits for the purpose of collecting octroi shall be the Municipal limits.

2. No articles liable to Octroi shall be brought within these limits except by one of the high roads described in the Schedule hereto annexed or by the railway.

3. All persons bringing into or receiving from beyond the Octroi limits of the City any such articles or any conveyance or _____

package containing such articles shall stop such articles conveyance or package at the Ookad to enable the Octroi Officer to inspect the same .

4. The Octroi posts at which such conveyances, packages or goods shall be liabl to inspection shall be the Ookad on the high roads described in the schedule, the Bonded Warehouse and the City Railway Station including all its gates and Octroi Office. And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspec the contents of any conveyance or package under Section 76 of the Municipal Regulation.

5. A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to

any

any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are liable doe not exceed eight annas, the Octroi post Mutsaddi, may, unless the importer declares that he intends to re-export the goods receive such duty and give to the importer a permit showing the nature and quantity of the goods ~~imported~~ and the duty received also that in the case of goods imported by Railway, the Inspector or other Officer in charge of the Octroi post at the City Railway Station may, in the same manner receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the goods for removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Koti for the removal of the goods showing the quantity of weight of the goods, the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received In case the importer wishes to reexport the goods at once he shall do so only after obtaining a free export pass and subject the goods to the escort of an octroi subordinate

(With a view to the value of the goods, when the tax is ad valorem, the importer be called upon to produce invoice of the goods for inspection of the officer in charge of the Octroi Post and should he fail or refuse to produce the invoice, the the goods shall be levied by the officer in charge of the Octroi Post at rates of octroi levied

9 With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any whole-sale importer, may, on depositing as security such amount as may in each case be fixed by the President, not being less than Rs 250/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arraggements satisfactory to the President for the supply to the Council of correct and detailed lists of all such -- goods with the names of the consignees in each case Every such agent shall be resporsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid

Provided, that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remai

his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

10. Bonded Warehouse. The Municipal Council shall provided a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No. 7

11 The Bonded Warehouse shall be open for the transaction of business from 11 A.M to 5 P M , daily, except on Sundays and h holidays authorised by the President ---- Arrangement shall, however, be made by the Officer in Charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days.

12 Any importer depositing goods in the Bonded Warehouse shall, unless the Officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon give a declaration in the form appended (Schedule No II) of the description, weight, quantity and, if necessary, of the value of such goods

13 A receipt in the form appended (Schedule No III) shall

be given by the Officer in Charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the Officer in Charge of the Octroi Koti may refuse to deliver the article

15 If the depositor does not himself take delivery of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and, if the receipt is not produced, the delivery of the goods may, at the discretion of the Officer in Charge of the Octroi Office, be withheld until the person entitled in the opinion to receive the same has given a

an indemnity to the satisfaction of the officer in charge of the Octroi Koti.

16. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an ~~OCTOI~~ Octroi subordinate provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse, be stamped by the Officer in charge so as to show that they are under Bond.

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule or rule 7, a fee of one anna shall be charged: provided that

case of carts a fee of one anna shall be charged for each

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17. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules :-

(i) Goods shall be allowed to remain (~~three days~~ twenty-four hours) free of charge.

(ii) After that period single rates as in the following schedule shall be charged for seven days -

Leave space for this schedule

	Per week or portion thereof			
	Rs	a.	p	
Tobacco per maund of 24 lbs.	0	0	6	A week or portion there-
Betel-leaves per 1,000	0	0	3	
Green cocoanut per 100	0	0	3	
Dry cocoanut per maund of 24 lbs.	0	0	3	
Timber sawn, per ton	0	4	0	A week or portion there-
Timber in log	0	4	0	Do
Piece goods per bale of 400 lbs. or over or per case of 6 dozen or over	0	2	0	Do
Piece goods per bale of less than 400 lbs. or per case of less than 6 dozen	0	1	0	Do
Jaggory per bag or bale of 400 lbs. or less	0	1	0	Do
Sugar do	0	1	0	Do
Oil per 1¼ maunds of 40 lbs and less	0	0	3	Do
Kerosene-oil per box 2 tins or 8 gallons and less	0	0	3	Do
Oil-seeds per candy of 160 seers and less	0	0	3	Do
Ghee per tin of 1¼ maunds or 40 lbs and less	0	0	3	Do
Butter do do	0	0	3	Do

(iii). Double rates shall be charged after seven days provided that the President may in his discretion allow a reduction in or exemption from, such penal rates.

(iv). The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned.

18. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19. When goods stored by a whole sale dealer in the Bonded Warehouse

under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President.

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

21. When any goods are sold under Bye-law No.20, the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due

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in respect of thereof, provided that if the amount realised by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse keeper or other person charged with the safe custody of the goods

23 Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of

of the cost of such establishment and sub ject to such conditions as may in each case be fixed by the President

Refunds.

24. On all articles on which Octroi duty has been paid and which are subsequently exported beyond Octroi limits, refunds shall, subject to the following rules be granted at the rates originally charged at the time of import Provided that no refund shall, except in the case of timber imported and re-exported in log be granted unless such goods are exported within six months from the date on which Octroi was levied. Provided also that no refund shall be granted of any sum less than one rupee.

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti, together with the original receipt for Octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe. ~~Refund shall not be withheld solely on the ground that the person producing the receipt is not~~

~~not the person to whom such receipt was granted in the first instance.~~

26. Any person who has been exempted by Bye Law 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions be exempted from the production of goods to be exported

27. The Officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application with an export pass, and keeping one part in the office, shall delivee the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye-Law No 16, shall be produced by the exporter together with the duplicate pass at the Octroi Station of exit

29 The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the

the entries in the pass presented with them.

80. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and triplicate passes and respect shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of the his superior are received.

81. If the goods are for export by rail, the Central subordinate in charge of the station of exit, shall retain the triplicate pass pending production of a railway

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railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after due enquiry, the said Octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passed respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye-laws Nos 30 & 31 respectively, must be produced at the Octroi Koti by the person seeking the refund, and if, after due check the Officer in chagre charge of the Octroi Koti is satisfied thst a refund of Octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs.20, forthwith pay the same to the person presenting the triplicate pass. If the amount to be

refunded exceeds Rs.20, or if the Officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

33. General. Importers of dutiable articles shall, if called upon, by a requisition in writing signed by the President or Vice-President within three months of such import account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an expert pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25/- whichever may be less and to payment of octroi duty on the article unaccount-ed for

34. Any person importing or exporting

dutiable

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dutiable articles who infringes Bye-Laws Nos. 3,4,6,7,12 & 28 shall be liable to a fine not exceeding Rs.50.

Leave blank space for this

Schedule No.I.

Names of Ookads or Octroi posts.

Schedule ~~of Ookads referred to in page 2~~ Bye I

Names of routes.	Names of Ookads or Octroi posts.
Railway feeder Road	Railway Ookad
Belagola Road	Kempanakatte Ookad
Seringapatam Road	Yerrakatey Ookad
Bangalore Road	Veerasagere Ookad
Cemetery Road	Bangly Santhry Ookad
Mahadevapur Road	Jalapuri Ookad
Allenhalli Road	Ittigegud Ookad
Race course Road	Rone Santhry Ookad
Nanjangud Road	Nanjangud Ookad
Do	Nallachenahalli Ookad
Monantoddy Road	Chettanahalli Ookad
Viceroy Road	Holagere Ookad
oad ~~Behind~~ Chamaraj A rahar, ~~southern side~~	Do
ubilee	Kukkarahalli Ookad
elwal	Srirampet Ookad

Grinding and platform

S C H E D U L E II.

(See Bye-law No.12).

To:- The Officer in charge of the Octroi Office,---------- City.

Please receive the undermentioned goods and deposit them in the Koti.

Name of Depositor.	Description of articles deposited.	Number of packages or bales etc.,	Distinguishing marks if any.	Weight. Mds.	Srs.	Measurement. Cft.	I.	Quantity.	Value. Rs.	a.	p.	Remarks.

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos.18 to 17, 19, and 20, 21 relating to the deposit.

Witness----

Signature of Depositor

S C H E D U L E XXI.

(See Bye-law No.13)

Octroi Offices.

- - -

---------City.

ived for deposit the undermentioned goods from-

Consignment. No.	Consignment. Date.	Goods Deposit Note book,vo	Name of articles.	Description.	No Of articles.	Remark.

Head Clerk.

Octroi Inspector.

----------City.

Dated ..... .

RULES
of the
Mysore ~~BANGALORE~~ CITY MUNICIPALITY.

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (i) and (j) of the Municipal Regulation No. VII of 1906 and are sanctioned by Government in Government Order No. 4102-3 dated 28th June 1911 Jud 555-7-4

Under Section 46 (i).

Taxes & exemptions.

1. The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the - - Schedule.

How taxes may be collected.

2. The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only.

Remissions.

3. Subject to the sanction of Govt remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor

man and in cases falling under Section 69 (2) of the Regulation.

Claim for refund when not entertainable within what period should be made.

4. No claim for refund of any sum paid to the Municipality on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates. Octroi refunds shall be regulated by by-laws framed separately under Section 48 (k) of the Regulation.

Octroi refunds.

Other refunds

Payment of refund when not to be made.

5. No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

Order for payment of refund to be written on bill form.

6. Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice President.

Refund on account of vacancy of buildings and lands.

7. Refund, on account of vacancy, of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Sec. 69 of the Regulation.

Refund of amount paid on account of vacancy of buildings and lands annual and Vehicle Tax.

8. Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be

Refund of amount paid on account of animal and vehicle tax.

entitled to a refund of the sum paid.

(a) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(b) If the vehicle has been under repair or standing at a carriage - - maker's or cycle dealer's during the whole of the half year.

(c) If the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year.

provided that due notice in writing shall have been given to the Municipality of the vehicle or animal - - having been disposed of or having - - ceased to be used.

Method of calculating liability to tax.

9. When a person has owned or had charge of two or more vehicle or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

Sale of animal, change of.

10. If a half year's tax has been levied in respect of a vehicle or

animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

ty of transferer sferee to rates sesses until notice given.

11. When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises, and the transferer also shall continue liable for the rates or cesses due in respect of the premises until due notice of the transfer and acceptance thereof have been given to the Municipality

on liable in case of

12. In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Sec 63 of the Regulation Act, the person to whom the title of the - - - deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the Senior Vice President who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the Senior Vice President after passes a decision himself shall refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the

Senior Vice President or the Managing Committee, as the case may be, any person produced a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

Entry in Assessment List of Sub Division.

13. Where any property is sub-divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same, cause each sub division to be entered in the Assessment List as if it was separate property

bills prepared & issued

14 All bills under section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with by-laws under Section 48 (i) and shall be issued under the signature of the Senior Vice President

to dispose of objections to Municipal bills

15 The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Sec 83 (1)(b) Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 When a notice of vacancy has

Suspension of process for recovery when notice of vacancy received.

been received under Section 69, process for recovery of the dues of the current year or instalment period should may be suspended till final orders are passed on the notice.

Owner should give notice of re-occupation.

17. When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the Secretary President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

Notice fees.

18. For every notice of demand issued under Sub Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates.-

A fee of one anna if the amount due is less than Rs5.
do two annas do do not less than Rs5 but less than Rs10.
do four annas do do than Rs10 but less than Rs50.
do Six annas if the amount due is not less than Rs50 but less than Rs100
do eight annas if the amount due is Rs100 & over.

Warrant fees.

19. For every distraint made under sub section 4 of Section 83 of the Regulation, fees shall be levied at the following rates.-

A fee of 4 as if the amount distrained for is less than Rs5
do 6 annas do do is not less than Rs5 but less than Rs10
do 8 annas if the amount distrained for is not less

60

Rs10 but less than Rs25.

A fee of 1 Rupee if the amount distrained for is not less than Rs25 but less than Rs50.

do 2 Rupees do 50 but less than Rs75

do 3 " do 75 do Rs100

do 5 " is exceeds Rs100 and over.

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied.

Maintenance rates.

20. Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub Section (4) of Sec. 83 of the Regulation, namely :-

Serial No.	Description of live stock.	Cost for the supply of fodder for each head of live stock per day or fraction of a day. Rs A P	Cost for watering each head of 0000000 live stock per day or fraction of a day Rs A P	Total Rs A P
1	2	3	4	5
1	Elephant	3 - 0 - 0	Including in the amount shown against	
2	Camel	1 - 0 - 0		0 0
3	Buffalo	0 - 4 - 0		0 4 0
11	do Calf	0 - 2 - 0		0 2 0
5	Bullock or Cow	0 - 4 - 0		0 4 0
6	Heifer or Calf	0 - 1 - 0		0 1 0
7	Sheep or goat	0 - 1 - 0		0 1 0
8	Kid	0 - 1 - 0		0 1 0
9	Horse	0 - 4 - 0		0 4 0
10	Foal	0 - 2 - 0		0 2 0
11	Donkey (either young or grown)	0 - 1 - 0		0 1 0
12	Pig	0 - 1 - 0		0 1 0
13	Poultry of all kinds	0 - 1 - 0		0 1 0

Provided that no rate shall be charged

where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21. The Senior Vice President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22. The Collector and in his absence the Shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only.

23. The collecting shanboguns are authorised to receive payment of all Municipal dues except those mentioned in Rule 21 and Octroi and Tolls at any time and place

24 Octroi Mutsaddis and Inspector are alone authorised to receive payment of Octroi

[Under Section 46 (j)]

cipal dues may off.

25. Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs5 and three years in other cases, the Managing Committee are satisfied that processes for recovery

have been pushed on with due promptitude and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

ng Committee remit distress fees.

25. The Managing Committee may remit the whole or any part of any fee - - chargeable for distress -

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued aga against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

---

I	Tax on buildings	Buildings	5 per cent on the annual letting value
II	Tax on Vacant Lands	Vacant Lands	2 annas for every 80 Square Yards

(a) Buildings set apart for the occupation of His Highness the Maharaja

(b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government Consents to the levy of the tax

(c) Buildings exclusively used as places of public Worship or Charitable but not for residential purposes

(d) Buildings the annual letting value of which is Rs. 16/- or less and which is the sole rateable property of the owner

(e) Buildings which are the property of the Municipality.

In two equal instalments in advance in July and January every year

. Same as above, excepting Exemption Do

(ab)

IV Toll on Vehicles and Animals

All Vehicles and Animals of the description given in Column 4 entering the Municipal limits.

Provided that no more than one payment of Toll shall be demanded in respect of any Carriage or Cart drawn by animal in one period of 24 hours Counted from Midnight to Midnight.

Particulars	Rates of Toll
On every four wheeled Carriage on Springs	0
Do two wheeled do	0
Do Landau or Cart drawn by pair, bully, bullock horses, asses, or mules, if laden	0
Do do unladen	0
On every buffalo, bull or bullock if laden	0
Do horse over 13 hands laden or unladen	0
Do do not laden or unladen	0
Do under 13 hands laden or unladen	0
Do Elephant	0
Do Camel	0
Do bicycle or tricycle	
Do Bicycle or Tricycle	0
Do Motor Car	0
Do Motor Cycle	0
Do Rickisha	0

(a) Carriages, Carts and Animals, the property of, or employed by Government or the Municipal Council or licensed or registered by the Base Municipal Council.

(b) Vehicles and Animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja.

(c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police Officers on duty or the conveyance or passage of any property or person in their custody

on passing a toll gate.

V

Actions	The articles mentioned in the next column when imported into Municipal limits.	Charge
		Class I A
		(1) Coconuts fresh each
		(2) do dry 2nd
		(3) Betel leaves 100
		(4) Sugar 2nd
		(5) Jaggery do
		(6) Ghee do
		(7) Butter do
		Class II B
		(8) Sheep & goats each
		Class III C
		(9) Oil 2nd
		(10) Kerosene oil 4th
		(11) Oil seeds Candy
		Class IV D
		(12) Timber Teakwood and Blackwood 25 Cft. 2
		(13) Timber, other kinds do 1
		(14) Charcoal ⊗ . . . . Cart o-
		Class V E
		(15) Tobacco, local 2nd 3-
		(16) Do, foreign 2nd 3-8
		Class VI F
		(17) Cloth Piece-goods and other textile fabrics such as cloth 2nd including made up clothing & drapery and haberdashery ad Valorem 1-8

⊗ Note - Where it is not practicable to ascertain the cubical contents a ton of timber will be taken as measuring 50 cft.

(1) Personal luggage of travellers, articles imported through the Post Office, bona fide property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government.

Time of import of goods into Municipal limits.

(2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouse as provided in the by-laws. Provided that if such goods be not exported, they shall pay the full duty

(3) 6 green cocoanuts, 6 dry cocoanuts, 100 betel leaves and 1 seer of tobacco if brought for personal consumption by bona fide travellers or passengers in a Railway train

	Special Sanitary Cess.	On private latrines cleaned by Municipal Agency	On houses paying an annual rent of above Rs 1 and not exceeding Rs 1 8-0 0-1- Do 1-8-0 and not exceeding 2-8-0 0-1-6 Do 2-8-0 & do 4-0-0 0 2 0 Do 4-0-0 & do 6-0-0, 0 3- Do 6-0-0 & do 10-0-0, 0-4- Do 10 0-0 & do 12 0-0. 0-6- Do 12 0-0 & do 15-0-0 0-8- Do 15 0-0 & do 30-0-0 . 1-0- Do 30 0-0 & do 75-0-0 . 1-8- Do 75 0-0 2-0-
VII	Water rate	All buildings and lands within Municipal limits.	3 per Centum on the rental Value and three fifths of the land tax in the case of vacant sites -
VIII	Lighting tax.	All buildings and lands.	One per cent on the rental Value.

Monthly or
ordinary.

In two equal
instalments
in ordinary
the July and
January each
year.

Same as in the case of the
Building tax.

In two equal
instalments
in ordinary in
July and January
each year.

Ex Notification

Shops and Mills

Shops

Description of Shops	Class 1st	2nd	3rd	4
Inam	50	40	30	20
Pietra dura Shop	20	15	12	8
other Shops	15	12	9	6

Special rate (temporary) as regards the 5th class "other Shops" referred to above

Rs a p
1 - 0 - 0
2 - 0 - 0
3 - 0 - 0
4 - 0 - 0
5 - 0 - 0

Oil Mills

Description of Shop	Class 1st	2nd	3rd	4
Stone Mill	30	20	15	10
Wooden Mill	20	15	10	5

Shops of Kanakayatty in the
at Mysore

Rs. two equal
instalments
in advance on
July and January
every year